

By: Workman

H.B. No. 626

A BILL TO BE ENTITLED

AN ACT

relating to late applications for certain exemptions from ad valorem taxation.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 11.431, Tax Code, is amended to read as follows:

Sec. 11.431. LATE APPLICATION FOR HOMESTEAD EXEMPTION. (a) The chief appraiser shall accept and approve or deny an application for a residence homestead exemption, including an exemption under Section 11.131 or 11.132 for the residence homestead of a disabled veteran or the surviving spouse of a disabled veteran or an exemption under Section 11.133 for the residence homestead of the surviving spouse of a member of the armed services of the United States who is killed in action, after the deadline for filing it has passed if it is filed not later than two years ~~[one year]~~ after the delinquency date for the taxes on the homestead.

(b) If a late application is approved after approval of the appraisal records by the appraisal review board, the chief appraiser shall notify the collector for each unit in which the residence is located not later than the 30th day after the date the late application is approved. The collector shall deduct from the person's tax bill the amount of tax imposed on the exempted amount if the tax has not been paid. If the tax has been paid, the collector shall refund the amount of tax imposed on the exempted

1 amount. The collector shall pay the refund not later than the 60th  
2 day after the date the chief appraiser notifies the collector of the  
3 approval of the exemption. A person is not required to apply for a  
4 refund under this subsection to receive the refund.

5 SECTION 2. Section 11.439, Tax Code, is amended to read as  
6 follows:

7 Sec. 11.439. LATE APPLICATION FOR DISABLED VETERANS  
8 EXEMPTION. (a) The chief appraiser shall accept and approve or  
9 deny an application for an exemption under Section 11.22 after the  
10 filing deadline provided by Section 11.43 if the application is  
11 filed not later than five years [~~one year~~] after the delinquency  
12 date for the taxes on the property.

13 (b) If a late application is approved after approval of the  
14 appraisal records for the year for which the exemption is granted,  
15 the chief appraiser shall notify the collector for each taxing unit  
16 in which the property was taxable in that year not later than the  
17 30th day after the date the late application is approved. The  
18 collector shall correct the taxing unit's tax roll to reflect the  
19 amount of tax imposed on the property after applying the exemption  
20 and shall deduct from the person's tax bill the amount of tax  
21 imposed on the exempted portion of the property for that year. If  
22 the tax and any related penalties and interest have been paid, the  
23 collector shall pay to the person a refund of the tax imposed on the  
24 exempted portion of the property and the corresponding portion of  
25 any related penalties and interest paid. The collector shall pay  
26 the refund not later than the 60th day after the date the chief  
27 appraiser notifies the collector of the approval of the exemption.

1 ~~[No additional interest is due on the amount refunded.]~~

2       SECTION 3. The changes in law made by this Act to Sections  
3 11.431 and 11.439, Tax Code, apply only to an application for an  
4 exemption filed under Section 11.431 or 11.439, Tax Code, for the  
5 2016 tax year or a later tax year.

6       SECTION 4. This Act takes effect September 1, 2017.